

DOCKET NO: 294366US0PCT

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF :  
NAOKI SUGIYAMA, ET AL. : EXAMINER: HON, SOW FUN  
SERIAL NO: 10/588,656 :  
FILED: AUGUST 7, 2006 : GROUP ART UNIT: 1794  
FOR: PHASE DIFFERENCE FILM, :  
POLARIZING PLATE, AND LIQUID  
CRYSTAL DISPLAY ELEMENT USING  
THEM

AMENDMENT

COMMISSIONER FOR PATENTS  
ALEXANDRIA, VIRGINIA 22313

SIR:

In response to the Office Action dated February 8, 2008, please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 6 of this paper.

**Remarks/Arguments** begin on page 6 of this paper.